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7 Chapter 7 Trustee

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10 UNITED STATES BANKRUPTCY COURT
11 FOR THE NORTHERN DISTRICT OF CALIFORNIA

12 **In re**
13 **OPSYS U.S. CORPORATION,**

14 **Debtor.**

15 **Case No. 03-42660 LT**
Chapter 7

16 **STIPULATION RE: ALLOWANCE OF**
CLAIM

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18 **IT IS HEREBY STIPULATED** by and between John T. Kendall, Chapter 7 Trustee of the
19 bankruptcy estate of Opsys U.S. Corporation, (the “Trustee”) and Pentalpha Macau Commercial
20 Offshore Limited (“Pentalpha”) by and through their respective attorneys of record as follows:
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22 **RECITALS**

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24 **WHEREAS**, the Trustee is the duly appointed, qualified and acting Chapter 7 Trustee of the
bankruptcy estate of Opsys U.S. Corporation, Case No. 03-42660 LT.

25
26 **WHEREAS**, on October 7, 2003, Pentalpha filed claim no. 91 in the total amount of
\$346,660.10.

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28 **WHEREAS**, Pentalpha asserts that \$75,811.56 of its claim no. 91 should be allowed as a
priority claim pursuant to 11 U.S.C. § 507(a)(4).

Stipulation Re: Allowance of Claim

WHEREAS, the parties wish to resolve any disputes between and regarding the amount and allowance of Pentalpha's claim and enter into the following stipulation.

STIPULATION

1. Pentalpha's claim no. 91 will be allowed as follows:

a) a priority claim in the amount of \$16,000; and

b) a general unsecured claim in the amount of \$330,660.10.

Dated: January 31, 2007

KORNFIELD, PAUL & NYBERG, P.C.

By: Eric A. Nyberg /s/

(Bar No. 131105)

Attorneys for Trustee, John T. Kendall

Dated: January 31, 2007

SQUIRE, SANDERS & DEMPSEY LLP

By: Penn Ayers Butler /s/

(Bar No. 56663)

Attorneys for Creditor, Pentalpha Macau
Commercial Offshore Limited